

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI

THOMAS A. CONNELLY, IN HIS)	
CAPACITY AS EXECUTOR OF THE)	Case No. 4:19-cv-01410-SRC
ESTATE OF MICHAEL P. CONNELLY, SR.,)	
)	
Plaintiff,)	
)	
v.)	
)	
THE UNITED STATES OF AMERICA,)	
DEPARTMENT OF THE TREASURY,)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	

PLAINTIFF'S MOTION TO EXCLUDE TESTIMONY
OF DEFENDANT'S EXPERT WITNESS EVAN K. COHEN

COMES NOW Plaintiff, by and through counsel, and for his Motion to Exclude Expert Testimony of Defendant's Expert Witness Evan K. Cohen states as follows:

1. Defendant has proffered economist Evan K. Cohen as an expert witness to offer testimony and opinion.
2. The pivotal issue in this case is whether the proceeds of a life insurance policy acquired for the sole purpose of funding Crown C Supply Company, Inc.'s ("the Company") obligation to purchase a decedent shareholder's shares are includable in the fair market value of the corporation for estate tax purposes.
3. Mr. Cohen's opinions ignore relevant evidence, disregard existing authority on this exact issue, and do nothing to assist the trier of fact. Therefore, Mr. Cohen should be precluded from testifying and offering opinions. *Daubert v. Merrell Dow Pharm., Inc.*, 509 U.S. 579 (1993). Fed. R. Evid. 702.

4. Plaintiff incorporates by reference the arguments set forth in his Memorandum of Law, filed contemporaneously with this Motion.

WHEREFORE, Plaintiff respectfully requests this Court grant his Motion to exclude the testimony and opinions of Evan K. Cohen, and for such other and further relief as the Court deems just and proper.

Respectfully submitted,

DANNA MCKITRICK, P.C.

/s/ Robert L. Devereux

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**THOMAS A. CONNELLY, IN HIS
CAPACITY AS EXECUTOR OF THE
ESTATE OF MICHAEL P.
CONNELLY, SR.**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that he caused true and accurate copies of the foregoing to be served upon the parties receiving notice through the Court's ECF system by filing with the Court's ECF system on this 18th day of December 2020

/s/ Robert L. Devereux